

2006 Rebate Claim Form

Due December 31, 2006

Name		Sales tax license number
Address		Daytime phone number
City	State	ZIP Code

This is a one-time claim form used by qualifying sellers of food and food ingredients to claim eligible reimbursement of software, hardware or programming costs actually expended to comply with the reduced state sales and use tax rates on food and food ingredients. Expenses must be incurred after May 1, 2006, and by Dec. 31, 2006, and the claim must be postmarked on or before Dec. 31, 2006.

List expenses by location, date and type. Attach supporting documentation (see FAQs) for all amounts claimed. Use the schedule on page 2 as needed for additional expenses.

Location/Outlet address		Date	Invoice number	Amount
1.	software:			\$
	hardware:			\$
	purchased programming:			\$
	in-house programming:*			\$
2.	software:			\$
	hardware:			\$
	purchased programming:			\$
	in-house programming:*			\$
3.	software:			\$
	hardware:			\$
	Purchased programming:			\$
	in-house programming:*			\$

*Reimbursement contingent upon legislative action. See FAQs on page 3 for additional information.

This application must be signed by the taxpayer or the principal officer, agent, or attorney-in-fact, authorized to complete this form for the taxpayer. The agent or attorney-in-fact must attach a copy of the power of attorney, authorizing such signature. Any signature will be prima-facie evidence that the individual is authorized to sign.

I understand that the rebate amount will be calculated by the Utah State Tax Commission based on the information provided herein and pursuant to the requirements and limitations set forth in 2006 legislation. I also understand that reimbursement of in-house programming is contingent upon approval by the Utah State Legislature. I further understand that my claim will be prorated should the sum of all qualified claims exceed the amount appropriated for reimbursement by the 2006 legislation. Under penalties of perjury, I declare that I remitted sales and use tax on food and food ingredients to the Utah State Tax Commission before March 1, 2006, that I have examined this claim and accompanying documentation, and to the best of my knowledge and belief they are true and correct.

Name and title of taxpayer or authorized representative

Daytime telephone number

Signature

Date

Utah State Tax Commission
Technical Research Unit
210 North 1950 West
Salt Lake City, Utah 84134-7475

For assistance, call (801) 297-7705 or toll free 1-800-662-4335 ext. 7705.
Email Taxmaster@utah.gov
Web: tax.utah.gov/sales/rebateclaim.html

Multiple Purchase Schedule

Use this schedule to list multiple purchases of software, hardware or programming per outlet. Use additional sheets as needed.

List all purchases by location, date and type. **Attach copies of supporting documentation for each amount claimed.** See FAQs for information on supporting documentation.

Carry totals from this page to page 1.

Location/Outlet address	Type*	Date	Invoice number	Amount
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$
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	S H P I			\$
	S H P I			\$
	S H P I			\$
	S H P I			\$

* Circle one for each line used: (S)oftware, (H)ardware, (P)urchased programming, (I)n-house programming

2006 Rebate Claim Instructions

The 2006 Utah Legislature passed H.B. 109 and H.B. 3004 to reduce the state sales and use tax rate on food and food ingredients from 4.75 percent to 2.75 percent effective Jan. 1, 2007. The legislation appropriated funds to partially reimburse certain costs actually expended by qualified business locations to comply with the reduced sales and use tax rate. In accordance with legislation, the Tax Commission will disburse the funds as outlined below.

Rebate Eligibility & Request

For rebate eligibility, a business location must have remitted sales and use tax on food and food ingredients before March 1, 2006 and remitted \$15,000 or more in sales and use tax during 2005. For complete eligibility requirements, see Rebate Claim Process at tax.utah.gov/sales/rebateclaim.html.

An eligible business location may request a rebate on amounts actually expended for computer software, hardware or programming if incurred to comply with the reduced state sales tax rate on food and food ingredients. Eligible expenses must be incurred after May 1, 2006 and by Dec. 31, 2006. Each expense must have supporting documentation.

To request a rebate, the business location must submit a Rebate Claim Form, TC-61RCF, postmarked on or before Dec. 31, 2006 with verification of permitted expenses (see FAQs for additional information). All rebate claim submittals will be analyzed for eligibility.

Frequently Asked Questions

Who is eligible to receive a rebate?

Businesses with a Utah sales tax license that remitted sales and use tax in 2005 and remitted sales and use tax on food and food ingredients to the Tax Commission before March 1, 2006 may be eligible. See Rebate Claim Process at tax.utah.gov/sales/rebateclaim.html for detailed information.

What is the difference between in-house programming and purchased programming?

In-house programming is performed by an employee of the sales tax license holder. Purchased programming is performed by a vendor not employed by the sales tax license holder.

Why is reimbursement for in-house programming a separate category?

The legislation as written only allows for reimbursement of verifiable amounts the business actually expended "to purchase computer hardware, software, or programming to account for sales under the reduced sales and use tax rate imposed on food and food ingredients..."

At present, only purchased programming is eligible. The eligibility of in-house programming is contingent upon the Utah Legislature enacting legislation to allow it as a permitted expense.

All reimbursement requests must be postmarked on or before Dec. 31, 2006. Business locations should include applicable in-house programming expenses on the rebate form in order to meet the filing deadline. If the 2007 Legislature passes legislation providing that in-house programming is eligible for the rebate, only in-house programming amounts included on the rebate claim form will be included in the determination of your rebate.

What supporting documentation is required for expenses?

After meeting eligibility criteria, each claimed expense must have supporting documentation. For computer software, hardware and

purchased programming expenses, attach invoices or itemized receipts. For in-house programming expenses, attach documentation detailing payroll allocation (hourly rate including benefits) per programmer multiplied by the number of eligible programming hours to equal the total of in-house programming expenses claimed. The documentation must include dates the programming was performed and purpose of the programming.

How much rebate will I receive?

Rebate amounts will vary based on the amount of eligible expenses you incurred during stated timeframes and availability of rebate funds. If the total of all rebate claims exceeds appropriated funds, rebate claim amounts will be prorated among eligible claimants and prorated rebate checks will be mailed.

Do I have to submit page 2 of the rebate form?

Page 2 is provided if you need additional lines to submit more than one invoice in a category (e.g., two invoices for software expenses) for a single location/outlet. You must use page 2 to provide this required information.

Where do I mail the refund claim form?

Mail claim form and supporting documentation to the address at the bottom of page 1. Rebate requests must be postmarked on or before Dec. 31, 2006.

Can I electronically submit the information?

No. However, the signed rebate claim form and all supporting documentation may be scanned, saved to a CD and mailed to the Tax Commission.

When will I receive the rebate?

Payment of eligible rebate claims is contingent upon the Tax Commission receiving complete, timely-filed claims with all supporting documentation. The Tax Commission must review, verify, analyze, track and tabulate all rebate claims before issuing rebates to any claimant. A one-time rebate distribution will be made to eligible claimants.

I don't have an invoice for some of my expenses. Can I use a purchase order number to get reimbursed for those expenses?

No. To be eligible for reimbursement the funds must have been expended after May 1, 2006 and on or before Dec. 31, 2006.

Is an "in-house" billing invoice from a corporate office to a business location acceptable for hardware, software or programming purchases when the actual item was purchased by the corporate office?

No. A copy of the original vendor invoice billing the corporate office for the item must be submitted.

Where can I get more information?

For assistance, call (801) 297-7705 or toll free at 1-800-662-4335 ext. 7705. Email TaxMaster@utah.gov or go online to tax.utah.gov/sales/rebateclaim.html.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.